SCHOOL DISTRICT OF ESCAMBIA COUNTY

FISCAL YEAR 2026-2027

DISTRICT SUMMARY BUDGET

September 15, 2026

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2026-27

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser	37,352,587,491.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0940		3.0940
2. Prior-Period Funding Adjustment Millage	0.0120		0.0120
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3540		5.3540

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	375,000.00
Reserve Officers Training Corps (ROTC)	3191	500,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	875,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	2,000,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	524,173.98
Total Federal Through State and Local	3200	2,524,173.98
STATE:		
Florida Education Finance Program (FEFP)	3310	146,898,661.00
Workforce Development	3315	5,772,080.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	407,192.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	24,217.14
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00
State Forest Funds	3342	
State License Tax	3343	74,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	33,477,083.00
Florida School Recognition Funds	3361	1,700,000.00
Voluntary Prekindergarten Program (VPK)	3371	1,505,347.20
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,494,838.02
Total State	3300	191,799,918.36
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	137,768,295.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	383,389.00
Investment Income	3430	1,000,000.00
Gifts, Grants and Bequests	3440	41,025.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	15,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	921,958.00
Continuing Workforce Education Course Fees	3463	38,900.00
Capital Improvement Fees	3464	45,000.00
Postsecondary Lab Fees	3465	175,000.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	15,000.00
Financial Aid Fees	3468	65,000.00
Other Student Fees	3469	42,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	580,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	2,554,200.00
Total Local	3400	143,644,767.00
TOTAL ESTIMATED REVENUES		338,843,859.34
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	22,411,453.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	22,411,453.00
TOTAL OTHER FINANCING SOURCES		22,411,453.00
Fund Balance, July 1, 2026	2800	26,230,894.38
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		387,486,206.72

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	209,571,480.82	127,992,285.10	43,389,587.41	24,369,538.74	8,000.00	6,014,912.50	2,312,777.71	5,484,379.36
Student Support Services	6100	20,732,036.89	13,397,851.00	4,760,887.00	2,412,033.25	2,850.00	135,228.51	21,387.13	1,800.00
Instructional Media Services	6200	4,823,837.30	3,394,367.00	1,183,649.00	47,916.30		14,108.00	139,372.00	44,425.00
Instruction and Curriculum Development Services	6300	8,109,162.66	6,065,144.19	1,865,503.35	107,957.64		37,532.48	6,450.00	26,575.00
Instructional Staff Training Services	6400	4,070,863.20	2,331,246.00	778,552.90	863,955.45		21,732.00		75,376.85
Instruction-Related Technology	6500	3,739,176.44	2,684,168.00	996,938.00	36,570.44			17,000.00	4,500.00
Board	7100	1,417,979.03	738,136.00	375,542.00	257,970.00	600.00	2,817.61	1,255.42	41,658.00
General Administration	7200	1,130,980.14	694,952.00	266,165.00	90,057.14	606.00	3,200.00		76,000.00
School Administration	7300	20,014,005.49	14,958,191.00	4,968,417.00	14,175.00		42,102.49	24,960.00	6,160.00
Facilities Acquisition and Construction	7400	2,072,359.76	1,204,679.00	399,080.00	96,433.79	30,200.00	23,155.00	316,011.97	2,800.00
Fiscal Services	7500	3,056,774.25	2,065,387.00	708,110.00	266,301.25		9,936.00		7,040.00
Food Service	7600	189,000.00	180,000.00	9,000.00					
Central Services	7700	6,333,587.57	4,153,237.00	785,918.76	1,201,952.81	32,000.00	1,132.05	11,257.95	148,089.00
Student Transportation Services	7800	24,530,026.64	13,057,052.00	5,594,514.00	1,070,750.64	2,273,450.00	1,275,050.00	10,000.00	1,249,210.00
Operation of Plant	7900	40,855,199.57	10,238,121.38	3,890,623.39	14,607,409.31	10,711,500.00	962,932.49	21,310.00	423,303.00
Maintenance of Plant	8100	15,450,930.89	4,344,854.00	1,638,682.00	7,001,030.72	228,400.00	2,031,644.17	204,120.00	2,200.00
Administrative Technology Services	8200	4,370,545.00	3,223,907.00	1,123,388.00	3,300.00	3,950.00	6,000.00		10,000.00
Community Services	9100	1,034,059.91	211,200.00	108,760.00	4,600.00		24,440.00		685,059.91
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		371,502,005.56	210,934,777.67	72,843,317.81	52,451,952.48	13,291,556.00	10,605,923.30	3,085,902.18	8,288,576.12
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710	1,604,358.18							
Restricted Fund Balance, June 30, 2027	2720	8,076,403.40							
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740	2,967,490.99							
Unassigned Fund Balance, June 30, 2027	2750	3,335,948.59							
TOTAL ENDING FUND BALANCE	2700	15,984,201.16							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		387,486,206.72							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	22,273,900.00
USDA-Donated Commodities	3265	1,713,516.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	23,987,416.00
STATE:		
School Breakfast Supplement	3337	131,287.00
School Lunch Supplement	3338	152,817.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	284,104.00
LOCAL:		
Investment Income	3430	1,300.00
Gifts, Grants and Bequests	3440	
Food Service	3450	2,011,500.00
Other Miscellaneous Local Sources	3495	1,000.00
Total Local	3400	2,013,800.00
TOTAL ESTIMATED REVENUES		26,285,320.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	8,670,073.59
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		34,955,393.59

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	7,549,585.00
Employee Benefits	200	3,150,599.00
Purchased Services	300	824,170.88
Energy Services	400	286,725.00
Materials and Supplies	500	13,706,176.00
Capital Outlay	600	296,766.18
Other	700	1,008,500.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		26,822,522.06
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	1,440,067.01
Restricted Fund Balance, June 30, 2027	2720	6,692,804.52
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	8,132,871.53
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		34,955,393.59

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	5,810,910.40
Total Federal Direct	3100	5,810,910.40
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	795,007.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	811,507.84
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,763,464.79
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	15,622,477.94
Elementary and Secondary Education Act, Title I	3240	23,279,154.29
Language Instruction - Title III	3241	317,211.28
Twenty-First Century Schools - Title IV	3242	459,660.69
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,773,224.48
Total Federal Through State And Local	3200	45,821,708.31
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		51,632,618.71
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		51,632,618.71

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	26,344,410.89	11,752,789.98	4,684,814.34	5,832,141.47		2,352,694.99	672,475.54	1,049,494.57
Student Support Services	6100	2,651,906.95	1,453,026.27	524,528.87	214,287.77		387,313.79	4,004.00	68,746.25
Instructional Media Services	6200	84,607.00	30,937.00	14,741.00	1,068.00			37,861.00	
Instruction and Curriculum Development Services	6300	13,104,754.75	9,337,151.74	3,203,001.90	118,120.41		307,209.64	86,793.06	52,478.00
Instructional Staff Training Services	6400	4,838,534.52	2,029,723.68	599,054.01	1,703,454.42		188,756.16	8,200.00	309,346.25
Instruction-Related Technology	6500	202,536.25	138,009.73	45,767.34	5,171.00		8,088.18		5,500.00
Board	7100								
General Administration	7200	1,785,753.67							1,785,753.67
School Administration	7300	107,216.16			946.00		3,824.00	102,446.16	
Facilities Acquisition and Construction	7400	349.00						349.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	403,523.72	60,081.46	13,640.61	319,451.78		8,349.87		2,000.00
Student Transportation Services	7800	475,512.00			307,512.00				168,000.00
Operation of Plant	7900	24,967.28			9,754.28		4,622.00	10,591.00	
Maintenance of Plant	8100								
Administrative Technology Services	8200	107,415.00	75,197.00	32,218.00					
Community Services	9100	1,501,131.52		1,201.00	10,500.00		43,412.52		1,446,018.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		51,632,618.71	24,876,916.86	9,118,967.07	8,522,407.13		3,304,271.15	922,719.76	4,887,336.74
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		51,632,618.71							

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									

OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									

OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									

OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									

OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									

OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									

OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									

OTHER FINANCING USES:		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	128,998.09	128,998.09						
SBE/COBI Bond Interest	3326	396.89	396.89						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	129,394.98	129,394.98						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		129,394.98	129,394.98						
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	19,178,345.73						19,178,345.73	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	19,178,345.73						19,178,345.73	
TOTAL OTHER FINANCING SOURCES		19,178,345.73						19,178,345.73	
Fund Balance, July 1, 2026	2800	98,564.86	6,124.29					92,440.57	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		19,406,305.57	135,519.27					19,270,786.30	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710	13,710,000.00	110,000.00					13,600,000.00	
Interest	720	5,641,555.00	22,330.00					5,619,225.00	
Dues and Fees	730	8,323.38	23.38					8,300.00	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	19,359,878.38	132,353.38					19,227,525.00	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720	46,427.19	3,165.89					43,261.30	
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCES	2700	46,427.19	3,165.89					43,261.30	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		19,406,305.57	135,519.27					19,270,786.30	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	1,385,000.00						1,385,000.00				
Interest on Undistributed CO&DS	3325	50,000.00						50,000.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	561,453.00									561,453.00	
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	1,996,453.00						1,435,000.00			561,453.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	53,787,726.00							53,787,726.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418											
School District Local Sales Tax	3419	41,450,000.00									41,450,000.00	
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	95,237,726.00							53,787,726.00		41,450,000.00	
TOTAL ESTIMATED REVENUES		97,234,179.00						1,435,000.00	53,787,726.00		42,011,453.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2026	2800	104,510,664.19						1,951,039.81	1,816,888.32		100,742,736.06	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		201,744,843.19						3,386,039.81	55,604,614.32		142,754,189.06	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	59,467,184.90							1,144,734.28		58,322,450.62	
Furniture, Fixtures and Equipment	640	7,814,572.66						92,737.01	6,306,343.44		1,415,492.21	
Motor Vehicles (Including Buses)	650	4,923,251.00							4,923,251.00			
Land	660											
Improvements Other Than Buildings	670	2,646,415.47						202,326.48			2,444,088.99	
Remodeling and Renovations	680	68,906,012.86						2,881,306.48	8,052,048.64		57,972,657.74	
Computer Software	690	1,318,347.00							1,318,347.00			
Charter School Local Capital Improvement	793	626,418.00							626,418.00			
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		145,702,201.89						3,176,369.97	22,371,142.36		120,154,689.56	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910	22,411,453.00							21,850,000.00		561,453.00	
To Debt Service Funds	920	19,178,345.73							9,903,220.54		9,275,125.19	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	41,589,798.73							31,753,220.54		9,836,578.19	
TOTAL OTHER FINANCING USES		41,589,798.73							31,753,220.54		9,836,578.19	
Nonspendable Fund Balance, June 30, 2027	2710											
Restricted Fund Balance, June 30, 2027	2720	14,452,842.57						209,669.84	1,480,251.42		12,762,921.31	
Committed Fund Balance, June 30, 2027	2730											
Assigned Fund Balance, June 30, 2027	2740											
Unassigned Fund Balance, June 30, 2027	2750											
TOTAL ENDING FUND BALANCES	2700	14,452,842.57						209,669.84	1,480,251.42		12,762,921.31	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		201,744,843.19						3,386,039.81	55,604,614.32		142,754,189.06	

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XIV. PERMANENT FUNDS - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
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SECTION XV. ENTERPRISE FUNDS

	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Depreciation and Amortization	780								
Other	700								
Total Operating Expenses									
Operating Income (Loss)									
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Internal Service Funds	3670								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Internal Service Funds	970								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies									
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430								
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)									
CHANGES IN NET POSITION									
Change in Net Position									
Net Position, July 1, 2026	2880								
Net Position, June 30, 2027	2780								

DISTRICT SCHOOL BOARD OF ESCAMBIA COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XVI. INTERNAL SERVICE FUNDS

	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	47,400,000.00	5,400,000.00	42,000,000.00					
Other Operating Revenues	3489	5,000,000.00		5,000,000.00					
Total Operating Revenues		52,400,000.00	5,400,000.00	47,000,000.00					
OPERATING EXPENSES: (Function 9900)									
Salaries	100	685,500.00	455,000.00	230,500.00					
Employee Benefits	200	4,099,900.00	4,017,000.00	82,900.00					
Purchased Services	300	11,142,230.00	1,133,730.00	10,008,500.00					
Energy Services	400	18,400.00	9,800.00	8,600.00					
Materials and Supplies	500	13,800.00	3,800.00	10,000.00					
Capital Outlay	600	3,500.00		3,500.00					
Depreciation and Amortization	780								
Other	700	36,157,670.00	670.00	36,157,000.00					
Total Operating Expenses		52,121,000.00	5,620,000.00	46,501,000.00					
Operating Income (Loss)		279,000.00	(220,000.00)	499,000.00					
NONCAPITAL SUBSIDIES:									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Enterprise Funds	3690								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Enterprise Funds	990								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies		279,000.00	(220,000.00)	499,000.00					
OTHER NONOPERATING REVENUES (EXPENSES):									
Investment Income	3430	520,000.00	20,000.00	500,000.00					
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	200,000.00	200,000.00						
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)		720,000.00	220,000.00	500,000.00					
CHANGES IN NET POSITION:									
Change in Net Position		999,000.00		999,000.00					
Net Position, July 1, 2026	2880	7,601,190.19		7,601,190.19					
Net Position, June 30, 2027	2780	8,600,190.19		8,600,190.19					